G R S App F IX 4]

1942-

File No 4074

Previous References

( )

Serial Nos 3, 6

Later References
nil 35-43 (2,3)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for NW 42

SUBJECT

Budget estimates of the Shimoga Town Municipality for the 1942-43

To,

The D C Shimoga

The Comptroller

L 2008-9 & 25

Bangalore dt

Serial No

3

From the Dy commr, Shimoga Dt
Letter No M 3 Per A 54/41-42 dt 17-7-42
forwards, with his remarks, the budget
estimates of the Shimoga Town Municipal Council for the year 1942-43,
1) Lrbd with a draft G O for approval
Ltr dt 5-8-42 — The Government under G O of this Head quarters Tour dt 15-8-42 has not all satisfactory
The present position is mainly due to the fact that from 1932-33 onwards the Municipal Council has not paid the annual maintenance charges of water supply works, which, at the rate of Rupees 3 per 1000 gallons would amount to Rs 1,20,302 This is an item of expenditure which has been met by Govt in the form of advance but has to be recouped as at present the cash outgoings from Govt to the above extent. It was suggested that the fault of the Municipal Engineering Assistance not to have demanded the amount when the Govt got the amount adjusted at the

NOTE—Contn sheet

WD 04105—GPB—55 000—28 10-41

Budget Estimates — through Treasury — 1942-43

File No 40 of 1942-43 General and Revenue Secretariat

Serial No

annual maintenance charges only must
according to standing orders
The draft for is for approval
Law Secy to
Sd/-

Separate reference is being
taken regarding the
non recoveries of these
amounts in future
Perhaps may be appropriate
Secy
6-6

Memo dt 2-5

Sd/-

Sd
9 8 42

10-6

J.

Memo by Comptroller & Auditor General of India dt 15/8/42
Sanctions the budget estimates
with some modifications

17/8/42

SECY LAW DEPT 1446 3 8 42 GOVT A-P YSORE

OFFICE OF THE FOLSG&PH Dt 7-8-42 N 12465

GOVERNMENT OF MYSORE

OFFICE OF GEN & P[illegible] 20 JULY 1942

the Deputy Commissioner,
Shimoga District,
Shimoga,

No M 3 Per A 54/41-42
Encls Draft Budget (2) Resolution copy (3) 5 statements (4) Explanatory note

Date 17th July 1 9 4 2
40-42-3

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department, Bangalore

SECY LAW DEPT 20 JUL 1942 GOVT OF MYSORE

Subject - Budget Estimates of Receipts and expenditure of the Shimoga Town Municipality for 1942-43

I have the honour to forward herewith the Budget Estimates of Receipts and Expenditure of the Shimoga Town Municipality for the year 1942-43 and to state as follows --

The Municipal Council propose to start with an opening balance of minus Rs 2818/- and expect to realise an income of Rs 1,84,836/- under all the heads Against the total income of Rs 1,82,018/- the council propose to spend a sum of Rs 1,95,878/- leaving a closing balance of minus Rs 13,860/- at the end of the current year, 1942-43 The actual closing balance at the credit of municipality as per figures available in the District Treasury, Shimoga at the end of June 1942, was Rs 10,615-10-11 (or Rs 10,616/- in round figures)

Receipts.- A-Municipal rates and taxes - A (2) Taxes on Buildings and lands The provision of Rs 15.300/- proposed under the head A (2) Taxes on buildings for the current year, may be retained in view of the fact that the assessment on buildings and lands is to be revised during the current year

A (5) Tolls and ferries - A sum of Rs 20,000/- was provided in the sanctioned Budget Estimate of the municipality for the year 1941-42 The actual realisation during the year 1941-42 was Rs 15,237

As against this realisation, the Municipal Council has proposed an inflated provision of Rs 20,000/- for the current year (1942-43) Based on the actuals for 1941-42, the enhanced provision of Rs 20,000/- proposed for the current year may be reduced to Rs 16,000/-

v (6) Sale proceeds of lands - An increased provision of Rs 40.000/- has been proposed under this head for the current year, as against the sanctioned budget provision of Rs 30,000/- for the year 1941-42 The actual realisations under this head during the year 1940-41 and 1941-42, were Rs 1351/- and Rs 2,661/- respectively It has been explained by the Municipal President, in para 3 of his explanatory note (enclosed herewith) that the Municipal Council would expect to realise the proposed sum of Rs 40,000/- by the disposal of the old shandy maidan and other vacant sites in the town The question of purchasing the old shandy maidan for the use of the Education Department, is under the consideration of Government The General Secretary to Government, has in his letter No S 234/Mdn 10-41-422 dated 11th July 1942 called for the views of the Municipal Council, Shimoga, as to their willingness to sell the site to the Education Department In view of the reasons stated above, it may be expected that the Municipal Council might realise a sum of Rs 30,000/- under sale proceeds of lands Rs 40,000/- may therefore be reduced to Rs 30,000/-.

D Grants and contributions.- The Municipal Council expect to receive a grant of Rs 30,000/- from Government during the current year 1942-43, from out of the Town Improvement Grant As the grants to be sanctioned by Government for Town Improvement works are not items of municipal revenue, the proposed sum of Rs 30,000/- under the head D Grants for the current year, may be deleted

Public Debt - Under this head, a sum of Rs 3000/- only under F (2) deposits has been proposed for the year - 1942-43 The Municipal Council have not proposed any amount under Education Cess (to be realised during the current year) The demand under Education Cess for 1941-42 was Rs 2,100/- The sum of Rs 2,100/- has now been proposed afresh under the head, F (4) other items - Education Cess This may kindly be retained The other items are small and call for no remarks with the above modifications the total receipt works up to Rs 1,43 036/-

Expenditure - A (2) Municipal Office -

(a) Salary of Establishment -- The Municipal Council has proposed a sum of Rs 1,860/- under this head for the current year, to meet the conveyance allowance charges payable to the Vice-President at Rs 30/- per mensem and the pay and allowances of the Chief Officer for the year 1942-43 Consequent on the election of a Non-Official President to this Municipality, the Municipal Council have since submitted proposals for obtaining sanction of Government to the payment of conveyance allowance at Rs 50/- per mensem to the President with effect from 1st July 1942 In view of this proposal, a sum of Rs 600/- is now included to meet the conveyance charges payable to the non-official president at Rs 50/- per mensem from 1st July 1942 and the provision of Rs 1860/- proposed by the - Municipal Council is enhanced to Rs 2460/- The enhanced provision may therefore be retained Sanction of Government, for payment of conveyance allowance to the Non-Official President will be obtained separately --

A (2) (c) Contingency.- The enhanced provision of Rs 250/- proposed for the current year, may be reduced to Rs 120/- as per sanctioned scale of expenditure fixed (Vide Rule 319 M A M)

A II (1) Octroi collection Establishment temporary - Under this head, a sum of Rs 3816/- is provided for the current year, as in the previous year to meet the pay of the temporary establishment consisting of one Railway Manegar, ten octroi add Toll Mutsaddies and one Octroi Inspector It has been explained by the Municipal President that the continuance of this temporary Establishment during the current year is necessary The provision may therefore be retained subject to utilisation after obtaining the sanction of Government, to the continuance of the temporary Establishment during the current year

A II (2) other Taxes (a) Mohatarfa Establishment-temporary - Under this head a sum of Rs 1020/- has been proposed to meet the pay of the three temporary Mohatarfa peons @ Rs 10/- each per mensem (Rs 360/-) and the pay and allowances of the Assessing Officer, to be posted to this Municipalit by Government to take up the revision of assessment on buildings and lands in this Municipality during the year The provision of Rs 1020/- may therefore be retained Regarding the continuance of the posts of 3 mohatarfa peons on Rs 10/- each per mensem, sanction of Government will be obtained, before incurring expenditure, provided for this item

B Public Safety.- Lighting -- Against the sanctioned Budget provision of Rs 16,530/- under this head for the year 1941-42, a reduced provision of Rs 10,850/- has been proposed for the current year This may be retained

D Public Works - Against the sanctioned Budget provision of Rs 21,136/- under this head for the year 1941-42 an enhanced provision of Rs 52,120/- has been proposed for the current year It has been explained by the Municipal President that the sum of Rs 52,120/- is necessary to take up several public works, the payment of acquisition cost, (vide details

furnished

furnished in the explanatory note of the Municipal President, enclosed herewith for kind perusal) It has to be noted that the Shimoga Town Municipality has to pay heavy amount viz , Rs84,107/- to the Sanitary Engineering Department, towards the water supply maintenance charges The Municipal Council has not made adequate provision to discharge this heavy liability As due provision has to be made to discharge this obligatory commitment, the enhanced provision of Rs 52,120/- proposed under Public works, may be reduced to Rs 24,000/-

(2) (c) Hire of carts - Under this head, a sum of Rs 5,600/- has been proposed for the current year It has since been reported by the Municipal President vide his letter No C 1-1/42-43 dated 6th July 1942, that as per the bid offered at the public sale for running the contract for supply of conservancy carts to remove street rubbish of the Town during the current year, the actual expenditure would work up to Rs 6,552/- and that this enhanced provision of Rs 6,552/- may be retained instead of Rs 5,600/- originally proposed In view of the circumstances explained by the Municipal President, the provision of Rs 5600/- may be enhanced to Rs 6552/- subject to utilisation after obtaining the sanction of Government to the entertainment of the conservency carts on hire system, as required in Rule 27(2) M A M

(2) (c)-- The provision of Rs 100/- proposed for repair of night soil carts and purchase of brooms during 1942-43, may be enhanced to Rs 124/- as the Municipal Council have proposed to pay the arrears of allowance due for 1941-42 to one Papa, Scavenger of the Municipality, as he had been entrusted with the work of reparring the night soil carts during 1941-42, in addition to his legitimate work In view of this, the enhanced provision of Rs 124/- may be allowed to stand

E (3) (e) grants to other Medical Institutions - A sum of Rs 25/- only has been provided under this head, for payment of contribution towards Medical Inspection of school Children According to the standing orders, the contribution payable by Town Municipalities is Rs 90/- In view of this, the provision of Rs 25/- may be enhanced to Rs 90/-

A (3) (h) Vaccination - Under this head a sum of Rs 620/- (Rs 445/- towards Establishment charges, i e , pay of Rs 30/- plus cycle allowance of Rs 5/- per mensem and local allowance of the vaccinator, and Rs 175/- towards the cost of the lymph) has been proposed for the current year The payment of cycle allowance of Rs 5/- per mensem to the vaccinator, on a permanent basis, has been sanctioned by Government, vide G O No L 580-82/M1 21-36-4 dated 17th July 1936 The provision of Rs 620/-'may therefore be retained

A (9) Water Supply - Under this head, the Municipal Council has proposed a sum of Rs 47,437/- for the current year to meet the annual maintenance charges under water Supply According to the claim preferred by the Health Department, (Vide letter No C 58 dated 10-7-42 of the Director of Public Health), the Shimoga Town Municipal Council have to pay a sum of Rs 84,107/- as per details noted below, up to end of March 1942

1) Out of the arrears of Water supply maintenance charges prior to and up to end of June 1939, viz , Rs 55,975/- payable in 5 yearly instalments from the year 1939-40 at Rs 11,195/- per annum (3 instalments)	Rs 33,585/-
2) Arrears ranging from the year 1939-40 to 1941-42 i e , up to the quarter ending 31st March 1942	Rs 50,522/-
Total a m o u n t	Rs 84,107/-

According to Law Secretary's letter No L 7428/M1 25-39-22 dated 24th February 1940, the arrears of Water Supply charges of Rs 55,975/- have to be paid in five annual instalments, each instalment being Rs 11,195/- with interest at 4½% commencing form the year 1939-40 According to the directions contained in the above said Government letter, the Municipal Council should have paid Rs 33,585/- (three annual instalments) by the end of June 1942 The Municipal Council have neither paid the arrears of instalments amount due nor ~~they~~ have, they made due provision in the current year's budget towards the payment of the outstanding and the future liability The approximate annual cost of maintenance of the water supply for 1942-43 would be Rs 25,000/- In addition to this, the Municipal Council have to pay the IV instalment of Rs 11,195/- towards the adjustment of the previous years arrears of Rs 55,975/- The year's liability would there, be Rs 36,195/- The total amount payable by the Municipality towards water supply maintenance charges will therefore be as noted hereunder

1) I, II and III instalments of Water supply charges outstanding adjustment, from the year 1939-40 to end of 1941-42 towards the adjustment of the previous arrears of Rs 55,975/- @ Rs 11,195/- per annum		Rs 33,585/-
2) Arrears of water supply charges outstanding adjustment for the years from 1939-40 to 1941-42		Rs 50,522/-
	Total	Rs 84,107
1) Probable maintenance cost for the year 1942-43	Rs 25000/-	Rs 36,195/-
2) Add IV instalment of Rs 11,195/- due for 1942-43 towards adjustment of Rs 55,975/-	Rs 11195/-	
	Rs 36195/-	
Total amount due up to end of 1942-43		Rs 1,20,302/-

In the circumstances explained above, the provision of - Rs 47,437/- proposed under the head -'E 9 water supply and maintenance for 1942-43', may be enhanced to Rs 1,20,302/-

E (12) Music charges , Radio Allowance - Against the sanctioned Budget provision of Rs 120/- for the year 1941-42. under this head. an enhanced provision of Rs 180/- has been proposed for the current year It has been explained by the Municipal President, that the Head Clerk of the - Municipal Office was being paid an allowance of Rs 10/- per mensem, for attending to the Radio tuning work during 1941-42 and that the Municipal council have proposed to entertain a full time Radio Operator on Rs 15/- per mensem during the current year for attending to Radio tuning work The enhanced provision of Rs 180/- may be retained subject to utilisation after obtaining the required sanction of Government to incur this item of expenditure

G (1) Contributions - The provision of Rs 50/- proposed under this head, for payment of contribution to the local Mahila Samaja, for the current year, may be retained subject to utilisation after obtaining the sanction of Government

H Miscellaneous (5) other items - The provision of Rs 60/- proposed under the head, for payment of contribution to the local Vidyamashala, for the current year may be retained subject to utilisation after obtaining the sanction of Government

I Public Debt:- Under this head, the Municipal Council have proposed a sum of Rs 25,188/- for the current year The Municipal Council have not made any provision for payment of Education Cess (to be collected during the year) As explained regards

explained under F (4) Public Debt on the receipt side of the Budget, Rs 2,100/- has been included under F (4) (Public Debt) Education Cess on the expenditure side also and the provision of Rs 25,188/- is enhanced to Rs 27,288/- In the circumstance explained, the enhanced provision of Rs 27,288/- may be retained

The other variations are small and call for no remarks

With the modifications suggested above, the total receipts and expenditure would stand as follows -

Receipts			Expenditure		
Budget Head		Total Receipts	Budget Head		Total Expenditure
A	Rs	78,025/-	A	Rs	19,073/-
B	Rs	950/-	B	Rs	10,850/-
C	Rs	57,210/-	C	Rs	
D	Rs		D	Rs	24,000/-
E	Rs	1,751/-	E	Rs	1,51,401/-
F	Rs	5,100/-	F	Rs	
			G	Rs	710/-
Total	Rs	1,43,036/-	H	Rs	13,542/-
			I	Rs	27,288/-
			Total	Rs	2,46,864/-

1) Opening balance for the year 1942-43	Rs 10,616/-
2) Total receipts	1,43,036/-
3) Total receipts	1,53,652/-
4) Total Expenditure	2,46,864/-
5) Closing balance	-93,212/-
Minus r u p e e s	93,212/-

The normal Receipts and expenditure would be as follows -

TOTAL RECEIPTS -		Rs 1,43,036/-
Deduct extra-ordinary items		Rs 35,140/-
1) Sale proceeds of lands	Rs 30.000/-	
2) Interest on investment	Rs 40/-	
3) Debt Head	Rs 5,100/-	
Total	Rs 35,140/-	
Normal Receipts		Rs 1,07,896/-
TOTAL EXPENDITURE		Rs 2,46,864/-
Deduct Extraordinary items.		Rs 1,39,350/-
1) Cost of acquisition	Rs 5,000/-	
2) Interest on Loans	Rs 11,760/-	
3) Arrears of water Supply charges payable to Government	Rs 95,302/-	
4) Debt Head	Rs 27,288/-	
Total	Rs 1,39,350/-	
Normal Expenditure		Rs 1,07,514/-

Due provision has been made for the payment of several contributions and annuity amount due on the loans, due to Government Departments Though the Normal expenditure of the Municipality is within the normal Receipts, yet the closing balance will be minus Rs 93,212/- at the end of the year The Budget estimates, as proposed above may kindly be sanctioned

General

General.-

It is necessary that the Municipality should take steps to improve their financial condition The financial position of the Municipality is growing worse year after year It is also very necessary that savings in expenditure should be effected by reduction of all avoidable expenditure and by strict observance of economy The Municipal Council should examine this question and make all possible efforts to improve the financial position, by collecting the heavy outstandings under mohatarfa and ~~the~~ other miscellaneous taxes

The necessary statements are herein enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

2/

EXTRACT OF THE PROCEEDINGS OF THE TOWN MUNICIPAL COUNCIL AT THEIR MEETING HELD ON 6TH AND 9TH OF MAY 1942 AT 6 P M

Subject - Considering the Budget Estimates for 1942-43

Resolution - The receipt items of the Budget were considered and passed except item No 7 under C, which was reduced from Rs 500/- to Rs 250/- The rest of the receipt items was adopted Mr Srikantiah proposed a reduction under the following heads

Octroi by Rs 5,000/- and
Sale of lands by "10,000/- and
Government Grant by "15,000/-

These reductions were not accepted by the rest The Meeting was postpored to 9th instant at 6 P M

Sd/- S A Gani,
President
6-5-42

The expenditure items of Budget are passed with the following modifications -

A 1 (2)	(a) C A to Vice President only retained	Rs	360/-
	(b) T A reduced to	"	100/-
	(c) Contingencies enhanced to	"	250/-
P	Public safety reduced to	"	10,850/-
D 3	Comepensation reduced to	"	5,000/-
5	Establishment reduced to	"	2,800/-
E 9	Water supply and maintenance charges reduced to	Rs	47,437/-
11	Miscellaneous and Radio allo ance (Seperate wireless radio operator on Rs 15/- per month to be appointed	"	280/-
C	Grants in aid	"	710/-
I	(1) Loans increased to	"	22,188/-

Sd/- S A Gani,
President
9-5-42

"Copy"

Bom President 22/5

SHIMOGA TOWN MUNICIPALITY

Statement showing the financial condition of the Shimoga Town Municipal Council, for the year 42-43

	INCOME	TOTAL INCOME	1,84,836
X	Deduct Extraordinary Items		
1	Interest on investments	40-0-0	
2	Sale of Lands	40,000-0-0	
3	Government Grant	30,000-0-0	73,691
4	Government grant as per Mysore Road Traffic and Taxes Regulation	651-0-0	
5	Loans and other public debt items	3,000-0-0	
		NOMINAL INCOME	1,14,145
		Total Expenditure Rs	1,95,878

DEDUCT EXTRAORDINARY ITEM

1	Construction and improvement of Dispensary building including Hospital quarters		
2	Furniture	300-0-0	
3	Veterinary contribution	162-0-0	
4	Loans and other public debt items	25,188-0-0	61,770
5	Law charges	1,000-0-0	
6	Provision for Original Works	30,000-0-0	
7	Fairs and festivals	120-0-0	
8	Compensation	2,000-0-0	
		Normal Expenditure Rs	1,34,108

Result of financial Review — The normal expenditure is within the normal income

Percentage of expenditure on establishment to normal receipts

Percentage of expenditure on public works to normal receipts

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Council

21 S 42

President,
Shimoga Town Municipal Council

SHIMOGA TOWN MUNICIPALITY

STATEMENT SHOWING THE ASSETS AND LIABILITIES OF THE SHIMOGA TOWN MUNICIPAL COUNCIL ON THE 30TH JUNE AND FOR THE THREE YEARS ENDING 19

Items	Budget for 1942-43	Revised estimate for 1941-42	Accounts for 1940-41
ASSETS			
1 Cash in the Treasury	-13,860	-2,818	2,050
2 Investment in the Government Savings Bank	1,610	1,570	1,540
3 Advance recoverable	9,996	7,396 +6,148	7,396
TOTAL	-2,254	6,148	10,986
LIABILITIES			
Water maintenance charges	1,09,892	83,650	58,268
1 Service Fund balance	9,405	9,405	9,405
2 Balance of loans	83,281	83,281	89,625
3 Deposits	4,469	~~4,469~~ 4,534	4,534
4 Balance of Special Fund	2,849	2,849	2,849
TOTAL			

21/5/42

President,
Shimoga Town Municipal Council

VP
21/5

SHIMOGA TOWN MUNICIPALIT

Statement showing the details of balances and investments of the Shimoga Town Municipality for the year

ITEMS	Opening balance for the current year	Revised estimates of Receipts for the current year	Total	Revised estimates of expenditure for the current year	Revised estimates closing balance for the year
Service heads	88,669	1 11,190	22 521	1,07,714	85,173
Debt Heads	90 719	1,000	91,719	9 344	82 375
Total Cash Balance					
Details of Debt					
a Loans	89,625	-	89,625	6,344	83,281
b Deposits	4,469	3 000	7,469	3,000	4,469
c Advances	7,396	-	7,396	2,600	9,996
d Suspense	-	-	-	-	-
e) Govt Grant	13,853	-	13,853	5,505	8 348
f Sinking Furd					
g Public Improvement Fund					
h ~~Drinking Water wells Furds.~~ Water supply maintenance charges	70 268	25,382	95,650	12,000	83,650
i Railway Cess			-		
j Investments	1,570	40	1,610	-	1,610
k (Other items to be specified)	47	-	47	-	47
Flood relief Fund	2,849	-	2 849	-	2,849

21.5.42

President,
Shimoga Town Municipal Council

V P

C1-123/41

SHIMOGA TOWN MUNICIPALITY

Statement showing the value of securities held by the Shimoga Town Municipal Council for the year 1941-1942

--oCo--

Description of Securities held	Number of bonds	Face value	Date on which purchased	Amount paid	Rate of interest	Rate at which the Securities are quoted	amount of loss realised	Loss or gain
1	2.	3	4	5.	6	7	8	9
				Nil				

Shimoga,
Date,

President,
Shimoga Town Municipal Council

SHIMOGA TOWN MUNICIPALITY
ANNEXURE

Heads	Particulars of contribution (A)	Amount
Expenditure		
	111 Pensionary Contribution etc	2 093 — 0 — 0
	(5) Quota towards maintenance of State Fund Roads lying within Municipal Limits	
	(3) Maintenance of Dispensaries	
	Female Dispensary, Bhupalam	300 — 0 — 0
	Subhadramma Maternity, Municipal Dispensary, Ayurvedic	1368 — 0 — 0
	Dispensary and Unani Medical	1311 — 0 — 0
	inspection of Children	1200 — 0 — 0
	Charges for the treatment of indigent patients in Pasteur Institute	162 — 0 — 0
	Veterinary dispensary including contribution for repairs	175 — 0 — 0
	(1) Vaccine Lymph charges	
	Allowance payable for the inspection of Slaughter houses if any, Local Audit Charges	203 — 0 — 0
	Public Institution Primary Education	
	Contribution to the Electric Department	10,600 — 0 — 0
	Contribution to the Municipal High School if any	
	(Deficit of current charges and guarantee)	
	(Other contributions, such as the maintenance of any institution water supply etc , to be specified	47437 — 0 — 0
	Reading Room etc ,	660 — 0 — 0
	Central Institute for Defectives	
	Baby Clinic	
	Lady Mirza Ismail Milk Centre	120 — 0 — 0
	Maintenance charges for the water supply	25 — 0 — 0
	Contribution to the Indian Red Cross Society	
	Anti Tuberculosis Fund	
	Repayment of loans	25188 — 0 — 0

President,
Shimoga Town Municipal Council

EXPLANATORY NOTE ON THE VARIATIONS BETWEEN THE BUDGET ESTIMATES OF 1942-43 AND THE SANCTIONED ESTIMATES FOR 1941-42

RECEIPTS:

A 1 Octroi - A sum of Rs 27,000 has been provided in the Budget for 1942-43 as against Rs 26,000 for 1941-42, the expected increase in the receipts by about Rs 1,000 is owing to the increase in trade of Octroiable Commodities. Prevention of smuggling by proper supervision and vigilence

Mohatarfa taxes - Constructions of new houses and improvement or existing ones has resulted in the increase of Mohatarfa taxes by about Rs 995/- over and above the sanctioned figures for the current year and it is expected that the revision of Mohatarfa taxes which is going to be undertaken again in the course of next year is expected to result in the improvement of revenue from Mohatarfa

C 2 Sale proceedings of lands etc:- As the new Shandy Maidan Building has been thrown open for holding Shandies, it is proposed to sell the old Shandy Maidan site together with Buildings thereon by forming small sites by public aution As the old Shandy Maidan is situated by the side of the very important Road Viz , the B H Road it's sale alone is expected to fetch atleast Rs 30.000/- even at a modest computation This income was expected for the current year itself as can be seen from the sanctioned estimates itself but the sale of the Shandy Maidan site is deferred for next year pending sanction of Government to sell the same

In addition to the income of Rs 30,000/- by sale of old Shandy site, the Council anticipates another sum of Rs 10,000/- by the sale of sites in other parts of the Town by public auction

C 6 Fees and Revenue from Markets and Slaughter

Slaughter Houses and Vegetable Markets - The Council anticipates an income of Rs 6,800/- from the above sources as against Rs 6,500/- as provided in the current year's Budget The increase by Rs 300/- is due to the shifting of Shandy Maidan Buildings to it's new premises wherein there are more stalls than in the old Shandy Market and that competition among contractors will fetch better revenue as is anticipated

C 7 Water Service Fees - There were two hundred and twentysix ½" connections and four hundred and sixteen ¾" connections deriving an income of Rs 4,068/- and Rs 9,984/- at Rs 18 and 24 per year per each connection, total income being 14,052 In addition to these about thirtysix non-domestic connections are given and this has resulted in an increase of Rs 2,200/- during the current year, The total income thus derivable from Water Service Fee being 16,200/- as against 14,000/- sanctioned on the current year's Budget The completion of the water supply improvement Scheme ensuring thereby adequate supplies of water to the present as well as the prospective connections is sure to result in realisation of a greater income from water service fees Therefore the anticipated figure of Rs 16,200/- may even increase during the ensuing year

C 9 License Fee - The Municipal Council have resolved to enforce Section 150 of the Town Municipal Act by levying a registration fee of Rs 30/- on every person in the Municipal limits who trades in drugs of the British Pharmacopoea Standard and therefore it anticipates a sum of Rs 250/- from such a levy during 1942-43 Already notices have been issued to such of the persons who trade in the above drugs The Municipal Council also expects an income of Rs 470

from the issue of licenses for tobacco trade, fire-wood depots, charcoal depots, erection of pendals, limekilns and other miscellaneous sources during 1942-43

C .O Municipal Cart Stand - Although a sum of Rs 130/- only was sanctioned in the Budget for 1941-42 to be the income derivable from this source, actually the figure has exceeded the Budget provision to Rs 160 for ten months alone and at the end of the year the Council is sure to realise about Rs 40/- more with proper control on the parking of cart it is anticipated that the income from this source may even exceed Rs.200/- next year.

I .. D Grants and Contributions - During His Highness's visit to this Town during February '41 he was graciously pleased to announce a grant of Rs 15,000/- to this Municipality for improvement purposes such as Housing facilities to Municipal Sweepers and Scavangers and construction of drains in the Town Although the Council had provided the above sum in the current year's Budget to be drawn and utilised for the purpose, it was deleted from the Budget The Government has however been pleased to announce recently the same grant in their Government Order No L 9797-800/ML 101-41-47 dated 14-4-42 The Council proposes to utilise the above amount next year as estimates for the works for which the grants are made have to be got sanctioned by Government

Further as Government have not been pleased to announce any sum for Town Improvement work in favour of this Municipality for the past three years, the Council anticipates that the Government will be pleased to announce an additional sum of Rs 15,000/- for Town Improvement works in this Municipality

E 1 Miscellaneous Electrical Charges on Municipal Buildings

Two more Municipal Buildings leased by contract to local traders have been provided with Electric lights and they are accordingly charged Hence a sum of Rs 150/- is anticipated to be realised during 1942-43 against Rs 100/- of 1941-42

E 2 Entertainment tax - Amusement tax levied by Government within the Municipal limits of this Town and due to this Municipality has not been paid by Government for the years 1940-41, 1941-42 At the rate of Rs 150/- the Council expects to get Rs 450/- for the years ending June '43

Government grant for loss of Vehicle tax - The Council expected an income of Rs 300/- from Government by way of contribution for loss of vehicle tax during 41 So far this sum has not been paid by Government A sum of Rs 651/- falls due to this Municipality for five years at Rs 130-4-0 per half year by 30th June '43 Hence the provisibn

Choultry rent - The income from this source has exceeded the Budget provision for 1941-42 by about Rs 100/- Budget provision being only Rs 200/- Hence the Council anticipates a sum of Rs 400/- as rent from the Choultry during next year

EXPENDITURE:

A I 2 (c) Contingencies - The effect of war on the prices of commodities has been considerable and certain stationery articles which were very cheap have become very dear on account of their non-manufacture at present The sum of Rs 120/- which has been provided for contingencies in the current year's Budget being inadequate and expenditure under this head havin exceeded Rs 350/- the Council have considered it necessary to provide atleast Rs 250/- to meet this item of expenditure during 1942-43

Stationery supplied by Government Stationery Depot :- A sum of Rs 300/- has been provided towards this item of expenditure for 1942-43 as against Rs 200/- of 1941-42 because on checking the stock of receipt Books, forms, and Registers on hand on 1st July 41, it was found that there were still some of Registers, forms and receipt books supplied during 1940-41 by the Government Stationery Book Depot Hence only a sum of Rs. 200/- was provided for the indenture of the above articles This year however there is no balance left and all the required quantity has to be got supplied from the Government Stationery Depot . Hence a sum of Rs 300/- has been provided for 1942-43 in consideration of the quantity and cost of paper and printing etc ,

F Miscellaneous Printing Charges - For the past three years the Municipal Council have been working the toll departmentally and all the receipt books Registers etc., connected with the working of toll are being got printed locally Hence expenditure on printing has accordingly increased as is evident from the expenditure for 1940-41 and 1941-42 The amount provided in the Budget of the past three years have proved quite inadequate as the Municipality was compelled to incur an expenditure of Rs 896/- during 1940-41 and during the current year upto end of April '42 expenditure on this account has gone up to Rs 750/- With the greatest amount of economy the Council anticipates an expenditure of atleast Rs 600/- during next year Owing to the outbreak of War and the consequential rise in the cost of papers and other printing materials, printing charges have increased immensely and the Council feels it necessary to provide atleast Rs 600/- for 1942-43.

A II 1-(c) Contingencies:- Prices of articles having gone up articles of contingencies required for the Octroi Department have to be purchased at current Market rates (War rates) The amount of Rs 50/- provided in current years Budget has become insuffic-ient and already a sum of Rs 110/- has been spent Hence the Council after due deleberation on the matter have sanctioned a sum of Rs 100/- as the expected amount of expenditure next year over this item

(d) Mohatarfa permanent - The Council at their Meeting held on 7th July '41 sanctioned a Cycle Allowance of Rs 5/- per month to the Market Sergeant in view of the work he has to turn out They also sanctioned an enhanced allowance of Rs 5/- to each of the Mohatarfa Mutsaddies who are given only Rs 3/- per month each in view of the extensiveness of the Town and their arduous and taxing work of collection which necessitates the maintenance of bicycles by them But these provisions have been deleted from the Budget for the current year Further ~~But~~ instead of according sanction to the enhanced allowance etc the Governmen have reduced their existing allowance of Rs 3/- by Rs 0-8-0 This has caused considerable difficulty for the Bill Collectors to maintain a Bicycle to move about for collection especially in view of the hard times owi to the present war and consequent inflation of price of accessories manufactured by a foreign Country The Council have therefore considered it absolutely necessary for the Bill Collectors to maintain Bicy of their own in view of the heavy arrears of Mohat taxes that have to be collected by them Hence a sum of Rs 2484/- has been provided for 1941-42, as against Rs 2,314/- Sanctioned for 41-42 Further an Assessing Officer has been appointe by Government for the Rivision of taxes in this Municipality A sum of Rs 660/- towards his pay an

and allowance to suffice for a period of six months has been provided by the Municipal Council for the ensuing year.

(e) Contingencies - A sum of Rs 50/- has been provided by the Council towards Mohatarfa contingencies for 1942-43 as against Rs 30/- of the current year owing to reasons detailed in ~~N-1-(c)~~ A II 1(c) contingencies

Bicycle Badges - The Council expects an expenditure of Rs 200/- on the purchase of Bicycle and Dog License Badges during 1942-43 as against Rs 150/- provided for in the current year's Budget owing to the enormous increase in the cost of metals

B 2 (c and d) Public Safety - As a measure of safe-guard against enemy raids and to effect economy in materials required for public street lighting in this Town as well as on Municipal Buildings, the Municipal Council pursuant to the Government Order in that behalf, have reduced the number of existing lights and thereby expects a proportionate amount of saving thereof They have therefore provided only a sum of Rs 10,600/- sanctioned for the current year

B 3 Capturing of monkeys etc - There has been a heavy ingress of monkeys to this town and they have become a pest to the public of late As the ~~amount~~ amount set apart in the current year's Budget for capturing and deporting these animals having been spent, the Council had to sanction an extra sum of Rs 100/- by reappropriation for the purpose In order to vibe out this nuisance completely, the Council have provided a sum of Rs 200/- to be spent next year

D 1 Original Works - The Municipal Council have provided a sum of Rs 30,000/- for original works during the ensuing year Half of this amount consists of the grant sanctioned by His Highness for constructing model houses

houses to Municipal Sweepers and Scvangers The Municipal Council proposes to spend a sum of Rs 5,000/- on this work and the rest of the grant of Rs 10,000/- for the construction of surface drains in the Town

Though the Council have provided a sum of Rs 10,000 during the current year for Town improvement works (Original works) they have not been able to spend that amount in view of the depleted finances of the Municipality They could only complete the works such as the construction of the new Shandy Maidan Buildings with a compound wall to enclose, the new Slaughter house and the new Mutton Stalls that were already under taken in 1940-41 Hence they have provided a sum of Rs 15,000/- in the Budget for 1942-43 to be spent on Town improvement works such as constructing a stone fence on the left Bank of the River Tunga near Savayi Palya, formation of a circle on the southern side of the Tunga Bridge near the old T B, Tarring of Chik Brahmin Street, and completion of the Mutton Stall Buildings

D 2 Repairs.- A number of roads in the Town are badly cut up and are in urgent need of repairs Other miscellaneous repair works have also to be attended to because during the current year practically very little repair works has ~~has~~ been done although a sum of Rs 5000 was allocated for this work Hence the Council have provided a sum of Rs 12,200/- for repair of roads etc selecting the most important roads that are badly in need of repairs

D 3 Compensation - Proposals for the acquisition of certain properties that were sanctioned by the Council for removal of congestion and formation of conservancy lanes in certain parts of the Town could not be undertaken during the current year on account of

of the insufficiency of compensation amount provided in the Budget These acquisitions are very urgent and important and hence the Council have provided a sum of Rs 5,000/- for pursuing the acquisition of these properties during the ensuing year Besides these proposals are pending before the Land Acquisition Officer and he is urging to place the acquisition cost at his disposal to push through the proceedings The following are the properties that will have to be acquired

1. Formation of a conservency lane behind Dodpet (Western side) at a cost of Rs 570/-

2 - do - on the eastern side at a cost of Rs 450/-

3 -do- in Yelerevannakeri at a cost of Rs 594/-

4 Accuisition of a house in Durgigudi (Weslyen Mission School Building) for continuation of a blind road at a cost of Rs.1,323/-

5 Acquisition of certain survey numbers in Mulkere for Hindu Burial grounds at a cost of Rs 1,300/-

6 -do- for Muslim Burial ground in Milghatta area at a cost of Rs 1,200/-

7 Paying the accuisition value of the land acquired in Milghatta for the formation of the New Shandy Market 256/-

D 4 Tools and Plants - As almost all the tools of the Municipal gang that is engaged for public works have worn out, fresh ones have to be purchased for them Hence a sum of Rs.100/- has been set apart particularly in view of the rise in price of metals owing to war conditions

D 5 Establishment - The Council proposes to engage a sub overseer on a pay of Rs 35 + 15 Rupees per month from next year as the present incumbent who is paid Rs 80/ is found to be too expensive Hence a propertionate

amount is reduced in the provision for public works establishment

D 6 Public Taps - Certain localities have not been provided with public fountains With the improve supply of water the Council have resolved that these localities be provided with tap connections The following are some of the urgent works they have resolved to undertake during the ensuing year at a cos of Rs 2,000/- as against Rs 1,000/- for 1941-42

Installation of water tap in Maharromibyle

Extension at		Rs 175/-
2	-do- in Yelewevanna kera	" 313/-
3	Clerkpet	" 316/-
4	Voddamahatti	" 344/-
5	Balagerakera	" 67/-
6	Aredurgammakera	" 512/-
7	Vegetable Market	" 8[illegible]
8	Petta Mission School Guild	" 10[illegible]
9.	Kulghatta	" 85
		Rs 1,992

D 7 Contingencies - sum of Rs 20/- has been provided for contingent expenditure by the Overseer attached to this Municipality as the articles such - oil paper, tracing carbon paper, colours that are required for drawings and sketches are completely exhausted.

(a) Establishment - As the annual increme of Rs 4/- per month has been sanctioned to the Sani Inspector by the President a sum of Rs 48/- has be provided in excess of the provision for 1941-42 u this head

(c) Hire of Conservancy carts - As the pres contract for the hire of conservancy carts expir 30th June 1942, fresh tenders will have to be c

called for As the ai has affected the prices of grains and grass and other articles of consumption, the Council anticipates that contractors may not bid for the contract at the present rate Besides the number of existing rubbish carts being n sufficient to cope up with the work which has b come very heavy and extensive they have proposed to increase the present number of carts from 14 to 16 Hence a sum of R 5.600/- has been provided for in the Budget for 1942-43 as against R 5,000/- during the current year

(d) Plague, Cholera nd other charges -Every year plague epidemic breaks out in this Town and adequate measure to arrest it's spread by cynogassing operations, inoculation work etc , become difficult for want of sufficient provision in the Budget Hence the Council have provided a sum of R 1,000/- to meet expenses connected therewith during n xt year, should such an emergency arise

E 3 C (ii) Reward to Midwife for extr -labour Cases - The number of extra cases that the Midwife, maintained by this Municipality, atterds to, fluctuates from month to month and the provision of Rs 150/- made in the current year's budget for payment of reward to her has been exceeded and up-to-date she has been paid a sum of Rs 190/- The Council have therefore provided a sum of Rs 180/- as reward for the extra labour cases

(d) Contribution to Ayurvedic and Unani Despensaries - The Council have resolved to maintain two Ayurvedic Dispensaries instead of one at a lump sum grant of Rs 30/- each per month and one Unani Dispensary at Rs 40/- per month from 1st July 1942 Seperate proposals have been submitted to the Deputy Commissione for according sanction to the Council Resolution

(a) (1) Establishment -

Conveyance allowance to the Municipal Vaccina has been reduced by the Government from Rs 5/- to 2- and this special local allowance also has been disallowed in the current year's Budget The Council have provided a sum of Rs 445/- to cover his pay, Cy allowance and special local allowance during next ye as against Rs 390/- sanctioned for the current year

E 8 Municipal Lorry and gang carts - The Municipal Council discontinued the lorry that was maintain for Municipal public works as they found it too expensive and sanctioned instead the hire of two bullock carts for carrying on the work at a cost of Rs 30/- per month each and hence a sum of Rs 720/- has been provided for in the Budget for 1942-43 as hire charges The maintenance of the two carts has resulted in a savings of Rs 780/- to the Municipality The maintenance of the two carts is absolutely necessary

E 9 Water supply and Maintenance charges - Owing to stringent financial position of this Municipality it is not possible to pay the entire amount of arrears of water-supply maintenance charges of Sri Krishnarajendra Water Works, Shimoga, although a sum of Rs 37,200/- was provided in the current year's Budget So far only a sum of Rs.12,000/- could be paid from 1st July '41 and a heavy amount still stands unpaid The Council represented that the Government be moved to waive all the arrears due by this Municipality as a special case However they have provided a sum of Rs 47,437/- to be paid during the ensuing year towards maintenance of Shimoga Water Works as against Rs 37,200/- provided in the Current yearIs Budget

E 12 Radio Tuner - A Radio with two external loud speakers has been installed in the Town Hall

The Head Clerk of the Municipal Office has been entrusted with the tuning of the Radio between 4 30 and 8 30 P M every day and later into the night whenever special and interesting programmes are broadcasted A sum of Rs 120/- at Rs 10/- per month has been set apart as allowance for Radio tuning work during the current year But the Council proposes to entertain a full time Radio Operator ~~xx~~ on a monthly salary of Rs 15/- from next year in order to broadcast longer programmes and as such they have provided a sum of Rs 180/- for the purpose

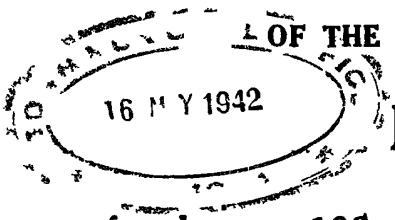
H 3 Law Charges - Arrears of Mohatarfa taxes having become too heavy ~~and~~ legal steps are being taken for recovery of the same Besides a permanent Legal Adviser has been sanctioned to this Municipality for conducting Civil and Criminal cases on a monthly remuneration of Rs 30/- The provision of Rs 800/- in the current year's Budget under law charges is inadequate as this provision has already exceeded the Budget provision by Rs 400/- Hence the Municipal Council have allocated a sum of Rs 1,000/- atleast to meet this item of expediture

I Public Debt - Loans Although the Municipal Council have provided a sum of Rs 20,594/- for the repayment of loans during the current year they have been able to/pay only a sum of Rs 5,594/- towards instalments of New Water-supply loan of Rs 71,875/- and the old Town improvement loan of Rs 25,000/- the latter account having been discharged completely They have not been able to repay the New Shandy Maidan loan of Rs 15,000/- and have therefore provided a sum of Rs 22,188/- for the discharge of the above as well as the instalments of loan amount during the next year

President,
Shimoga Town Municipal Council

M A M 1—Rule 18]

BUDGET ESTIMATES



OF THE Shimoga Town

Municipality

for the year 1942-1943

(Prescribed by G O Nos 2243 54—MI 138 12 1 dated 11th September 1921 and 9545 57—MI 138 12 10 dated 31st May 1913)

A —Abstract estimates of revenue and expenditure for the year 1942—1943 Shimoga Town Municipality

Item	Estimate for the year 1942-43	Revised estimate for the year 1941-42	Actuals for the year 1941-42	Actuals for the year 1940-41 (details given)	Difference between columns 3 and 4	Difference between columns 2 and 3
1	2	3	4	5	6	7
Receipts						
A Municipal rates and taxes	82025	80050	79050	71088		
B Rental income of special acts	950	800	900	1106		
C Revenue derived from Municipal property and powers part from taxation	67110	29909	53820	25193		
D Grants of contributions	30000	—	—	—		
E Miscellaneous	1751	631	1100	586		
F Public debt	3000	1000	3000	9208		
Total Receipts	184836	112390	137870	107131		
Opening Balance	~~-2818~~ ~~1468~~	2050	1709	2697		
Grand Total	~~182018~~ ~~182280~~	114440	139579	109878		

Item	Estimate for the year 1942-43	Revised estimate for the year 1941-42	Actuals for the year 1941-42	Actuals for the year 1940-41 (details given)	Difference between columns 10 and 11	Difference between columns 9 and 10
8	9	10	11	12	13	14
Expenditure	—	—	—	—		
A Collection Administration	18783	18328	17316	16965		
B Public safety	16850	16250	16530	18185		
C Public works carried out by PWD						
D Drainage by Civil Dept	52120	21196	21136	23788		
E Public health conservancy	77715	41466	65277	34983		
F Public Instruction	—	—	—	—		
G Contributions and grants in aid (Printing)	710	780	780	688		
H Miscellaneous	13542	9532	8179	1912		
I Public debt	22188	9344	43594	11314		
Total Expenditure	195878	~~117058~~ ~~145896~~	172812	107828		
Closing Balance	~~-13860~~ ~~-1468~~	-2818	-33233	2050		
Grand Total	~~182018~~ ~~182280~~	114440	139579	109878		

MUNICIPAL COMMISSIONER
SHIMOGA

B Statement showing details of estimates of receipts for the year 193 —193

Items of receipts	Estimate for the ensuing year 1942—1943		Revised estimate for the current year 1941—1942		Sanctioned estimate for the current year 1941—1942		Accounts of past year 1940—1941 (audited figures)		Explanation for variations between columns 2 and 3
1	2		3		4		5		6
A Municipal Rates and Taxes—									
1 Octroi—		27000		26000	26000		24298		
2 Taxes on buildings and lands		15300		15000	15000		14473		
3 Taxes on vehicles and animals		3200		3000	2000		3160		
4 Taxes on professions and trades		1800		1800	1800		1558		
5 Tolls and ferries		20000		20000	20000		16542		
6 Water tax		7650		7500	7500		5518		
7 Lighting tax		3825		3750	3750		2978		
8 Conservancy cesses (including scavenging and latrine rates)									
9 Mohatarfa—									
(a) Shop tax (b) Oil mill tax (c) Cart tax		3250		3000	3000		2559		
Total 9									
10 Other taxes (to be specified)									
Total A		82025		80050	79060		71088		
B Realizations under Special Acts—									
1 Pounds—									
Fines for cattle trespass		500		500	500		658		
Sale of stray cattle		150			100		60		
Refund of feeding charges		300		300	300		388		
Other items									
Total									

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B Statement showing details of estimates of receipts for the year 193 —193 —*contd*

Items of receipts	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
7 Fees and revenue from ~~tramway~~ water services	16,000	1400	14000	13847	
8 Notice and warrant fees and interest	50	50	50	11	
9 License fees—					
Firewood depots					
Charcoal depots					
Kerosene oil depots					
Brick kilns					
Pottery kilns					
Lime kilns					
Camphor boiling					
Dyers stalls					
Licensee fee from medical shops Mutton stalls	250				
Beef stalls					
Erection of pendals					
Excavation of clay or earth					
Fire works					
Tobacco License fee and other fees Cart stands (private)	470				
Hotel license fees Tobacco license fee	1000	1200	1000	1000	
Total 9 License fees					
10 Other fees—					
Fees for storage in Octroi koti—					
Octroi rahadari fees					
Bamara fees					
Municipal attendance fee	200	200	120	68	

1500
400000
150
6800
50
250
1470
200
250
40
200
509 10
16200
67110

	Demurrage fees									
	Total 10									
11	Fines			250	200			250	279	
12	Interest on investments			40	40			40	36	
13	Land revenue and cesses									
14	Revenue from sewage farms									
15	Other items—									
	Sale of fish in tanks									
	Sale of fort stones									
	Sale of unserviceable articles				2119				2052	
	Miscellaneous			200	1000			200	209	
	Total 15									
	Total C		67110		29909					
D	Grants and Contributions—									
	From Government—			30000						
	For road repairs									
	For sanitary purposes									
	For educational purposes									
	[illegible]									
	Total 1									
2	From District Funds—									
	For road repairs									
3	From other sources—									
	(a) Local Funds General									
	(b) Muzrai Funds									
	(c) Other sources (to be specified)—									
	Repairs of Railway approach road Sringeri Mutt									
	Total 3									
	Total D		30000	67110				53020	26193	

67110
10000
57110

H HS special grant for / using feeables for street repairs and construction of surface drains and grant from part of 43-47

B Statement showing details of estimates of receipts for the year 193 —193

Items of receipts	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
E Miscellaneous— Electric Charges on municipal buildings	150	100	₹100	27	
1 Recoveries on account of services rendered to private individuals — Entertainment tax	450		₹400	323	
2 Lapsed deposits					
3 Refunds and recoveries — Govt grant for loss of Vehical tax	651	131	₹32		
4 Other items (to be specified)— Boring Charges for water Service	100	100	₹100	70	
Recoveries of ove payment of previous years Chowltry Room Rent	400	300	₹200	166	
Total E	1751	631	1100	586	
F Public debt—					
1 Loans				2020	
2 Deposits	3000	1000	3000	2625	
3 Advances				1233	
4 Other items (to be specified)					
H H S grant for housing facilities to New extension receipts (Bangalore City) municipal Sweepers etc					
Stock credits					
Total Public Debt	3000	1000	3000	9208	
Total Receipts	184836	112390	137870	107181	

for Town Municipal Council

Statement showing details of estimates of Expenditure

[*N B*—Details of establishments should not be shown in this statement]

Items of Expenditure	Estimate for the coming year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A General Administration—					
I Head Office—					
1 Deputy Commissioner's Office—					
(*a*) Salary of establishment—contribution towards the pay of the establishment of the Local Fund Department of the Deputy Commissioner's Office					
(*b*) Travelling allowance					
(*c*) Contingencies					
(*d*) Furniture					
(*e*) Stationery supplied by Government Stationery Depot CA to prevent					
(*f*) Miscellaneous					
2 Municipal Office CA/Total 1 V.P.	360	293	360	330	
(*a*) Salary of ~~establishment~~ CO	1500		1500		
Contribution towards the salary of Local Fund clerks—					
Permanent	2196	4336	2196	3771	
Temporary	640		640		
Local allowance					
(*b*) Travelling allowance	100	150	150	325	
(*c*) Contingencies	250	350	120	129	
(*d*) Furniture	300	303	300	592	
(*e*) Stationery supplied by Government Stationery Depot	300	153	200	267	

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C Statement showing detail of estimates of expenditure for the year 193 —193 —*contd*

Items of receipts	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*f*) Miscellaneous	5546			2414	
Purchase and maintenance of motor cars					
Purchase of books and journals	20		30	31	
Book-binding charges	30		20		
Postage charges	30		30	78	
Telegram charges	30	45	15		
Printing charges	600	700	300	896	
Local audit Charges Advertisement charges	203	203	173	359	
Clothing charges					
Belts and badges					
Total (*f*)					
Total 2					
Total I					
II Collection			6034		
1 Octroi					
(*a*) Establishment	2474	6290	2474	5683	
Permanent					
Temporary	3816		3816		
Revision of Establishment					
Total 1 (*a*)			6290	12461	

| | | |

C Statement showing details of estimates of expenditure for the year 193 —193

Items of Expenditure	Estimate for the ensu in year 193 —193		Revised estimate for the current year 193 —193		Sanctioned estimate for the current year 193 —193		Accounts of past year 193 —193 (audited figures)		Explanation for variations between columns 2 and 3
1	2		3		4		5		6
B *Public Safety*									
1 Fire protection									
(a) Establishment									
Permanent									
Temporary									
(b) Other charges (to be specified)									
2 Lighting charges									
(a) Establishment									
(b) Other charges									
Petrol lighting charges									
Purchases of oil wick etc									
(c) Lighting by contract (Legal Charges on Municipal buildings)		600		1000		380		2344	
(d) Electric lighting charges of Streets		10 000		15 000		16 000		15 831	
Total 2									
3 Rewards for destruction of wild animals, snakes dogs etc.									
Capturing and deporting monkeys		200		200		100			
Destruction of snakes		25		25		25			
Destruction of dogs and bitches		25		25		25			
Total 3									
4 Miscellaneous						16530		18185	
Total B		10850		16250					

C *Public Works carried out by Public Works Department*											
(1) Original works											
(2) Repairs											
(3) Establishment											
(4) Tools and plant											
Total C											
D *Public Works carried out by Civil Department*											
(1) Original works		30 000	10,000			10 000	11140				
(2) Repairs		12200	5 000			5 000	7359				
(3) Compensation		3 000	2,000			2 000	1780				
(4) Tools and plant		100	100			40	158				
(5) Establishment charges		2 800	3 096			3 096	3352				
6) Permanent ~~Public Taps~~		2 000	1 000			1 000					
Contribution towards the salary of Work Inspector or Sanitary or Assistant Sanitary Inspector											
Contingencies		20									
Total (5)											
Total D		52120	21,196			21136	23781				
E *Public Health and Convenience*											
1 Health Office											
(a) Health Officer											
(b) Establishment											
Permanent											
Temporary											
(c) Other charges											
Total 1											

C Statement showing details of estimates of expenditure for the year 193 —193 —*contd*

Items of Expenditure	Estimate for the ensuing year 193 –193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
Conservancy and Sanitation					
(a) Establishment—					
Permanent	10 044	10 044	10044	12023	
Temporary	2328	2328	2280		
Provision for additional establishment or revision of establishment					
Local allowance					
Total (a)				12023	
Road watering and cleaning					
(c) Other charges (purchase of carts dustbins etc)					
Hire of carts permanent	600	2000	2,000	4481	
Hire of carts temporary					
Purchase of ~~carts~~					
Repair of ~~carts~~ Night soil carts	50	100	50		
Purchase of dustbins					
Purchase of brooms tools and plant	50	50	50		
Miscellaneous					
Total (c)			5100		

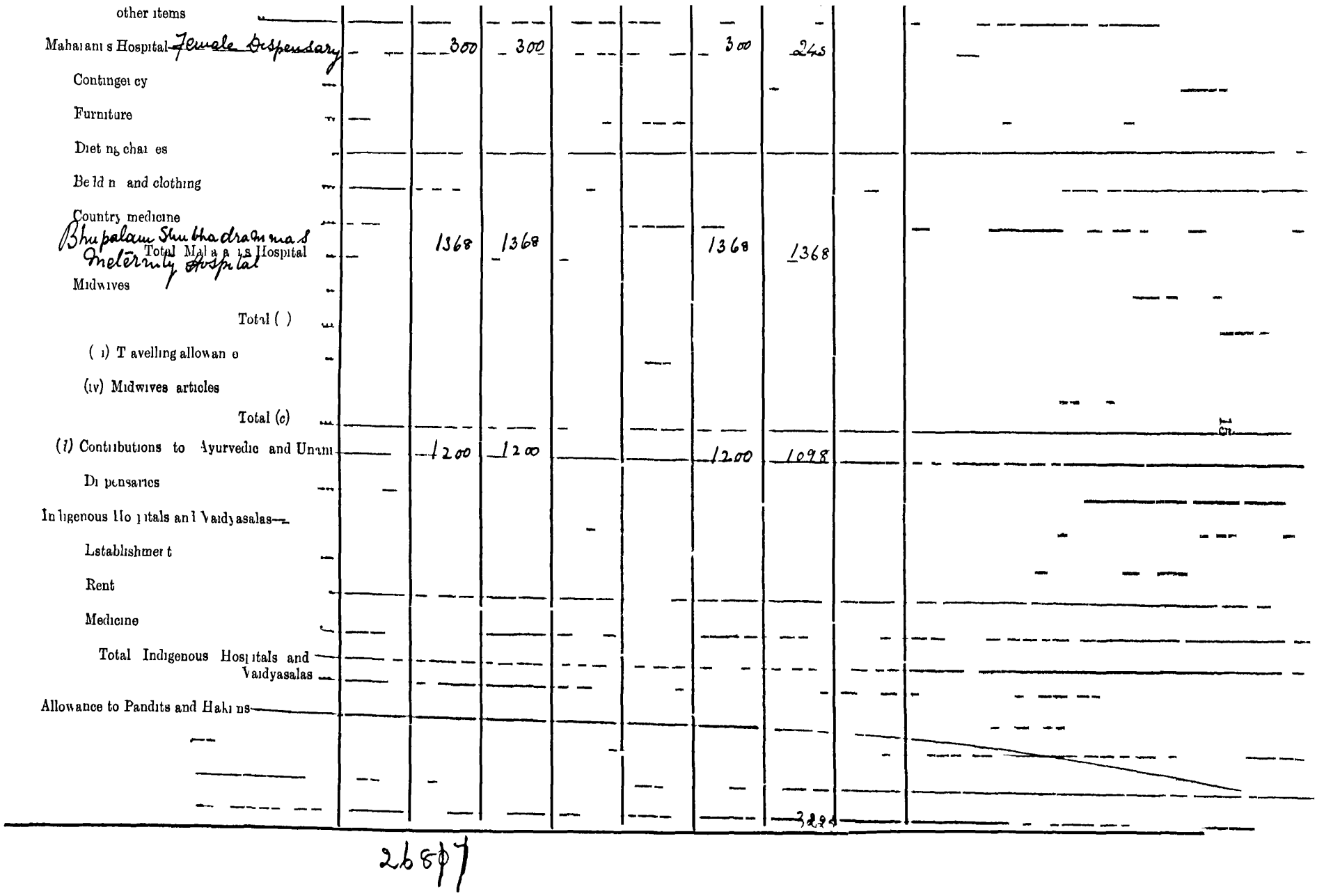
(d) Plague Cholera and other charges			1000	1000			50	242	
Epidemic Diseases Hospital—									
Establishment									
Dieting charges									
Rations to the poor									
Bedding and clothing									
Anti malaria Scheme									
Uniforms to servants			1500	1500			1500	1501	
Malaria establishment									
Contingent charges			1500	1500			1500	1624	
Cost of Malarial									
Furniture and fittings									
Repair and improvement of sheds									
Total E D Hospital							3050	3667	
Disinfection—									
Establishment									
Preparation of emulsion etc									
Uniforms to Inspector and coolies									
Total Disinfection									
Inoculation rewards									
Watchman for Health Camp									
Total Plague charges									
Cholera charge									
Total (d)									
Total 2									

13

22072

C Statement showing details of estimates of expenditure for the year 193 —193

Items of Expenditure	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
3 Medical relief including vaccination	220				
(a) Local Fund Hospitals and Dispensaries — Municipal Dispensary	1,311	1,311	1,311	1101	
(b) Charge allowance — Special Malaria Dispensary				389	
(ii) Establishment					
(iii) House rent contingencies and furniture					
House rent					
Contingencies					
Furniture					
(iv) Dieting charges					
(v) Bedding and clothing charges					
(vi) Country medicines					
(vii) Travelling allowances					
Total (a)			12324	21361	
(b) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital Staff Quarters					
(c) Midwives and maternity					
(i) Establishment					
Maharani's Hospital					
Midwife	380	380	384	383	
Total (c)					


other items
Maharani s Hospital Female Dispensary
300
300
300
245
Contingency
Furniture
Dieting charges
Bedding and clothing
Country medicine
Bhupalam Subhadramma's
Total Maharanis Hospital
Maternity Hospital
1368
1368
1368
1368
Midwives
Total ( )
(i) Travelling allowance
(iv) Midwives articles
Total (c)
(1) Contributions to Ayurvedic and Unani
1200
1200
1200
1098
Dispensaries
Indigenous Hospitals and Vaidyasalas
Establishment
Rent
Medicine
Total Indigenous Hospitals and Vaidyasalas
Allowance to Pandits and Hakims
3284

2687

C Statement showing details of estimates of expenditure for the year 193 —193 —*contd*

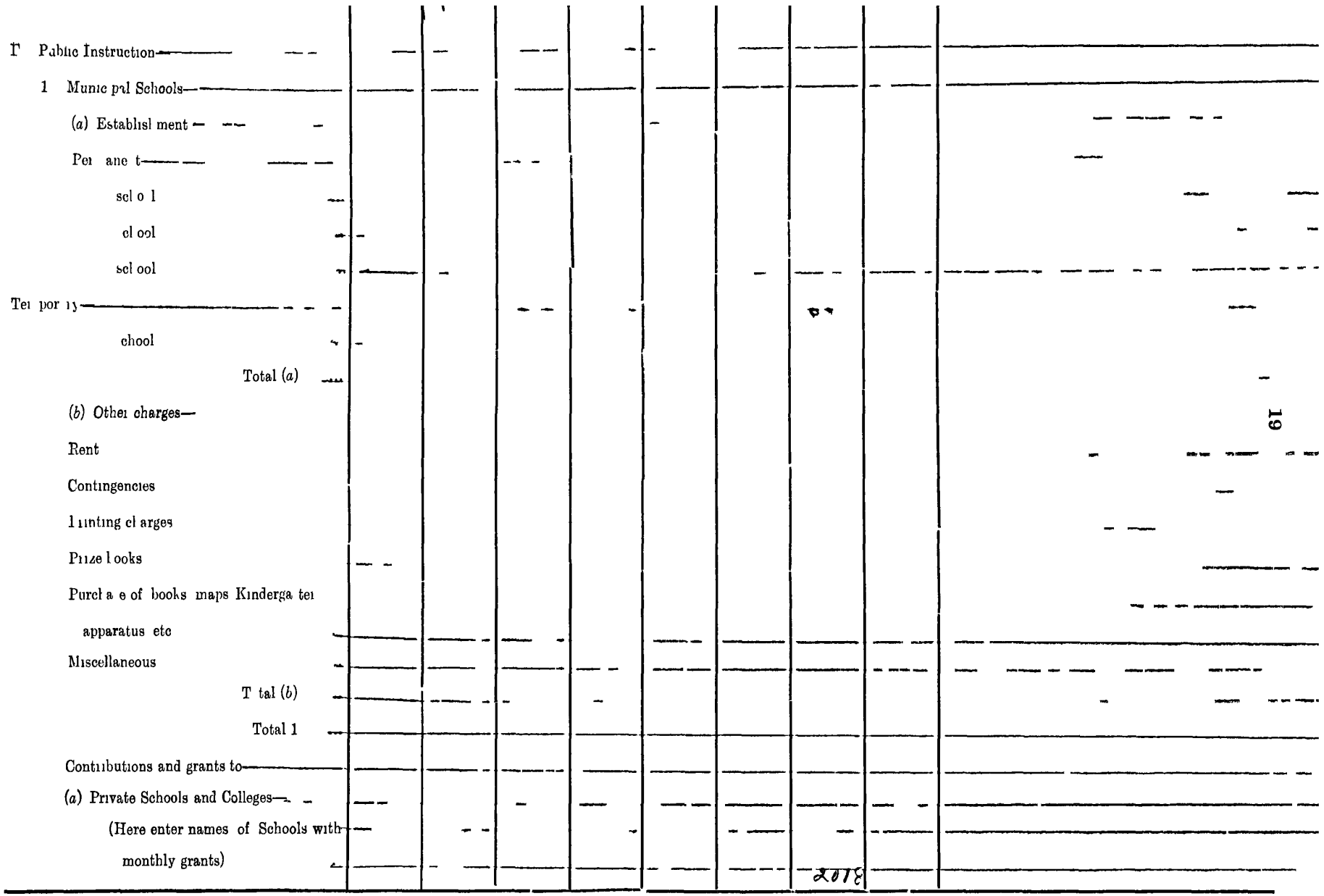
Items of Expenditure	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(e) Grants to other Medical Institutions	2688			3223	
Lady Emerson Memorial Small milk centre,	120	120	120	110	
St Martha's Hospital Bangalore					
Church of England Zenana Mission Hospital Chennapatna					
Medical inspection of school Children					
Redlein Memorial Hospital Hassan					
(f) Charges in the case of indigent patients in the Pasteur Institute	25		25	30	
					Interment of Paupers
(g) Veterinary Hospitals and Dispensaries	162	162	130	136	
(h) Vaccination					
(i) Establishment—					
Permanent	445	445	390	442	
Temporary					
(ii) Other items Vaccine lymph etc	175	165	175	192	
Total (h)					
Total 3					
Registration of Births and Deaths	200	200	200	180	
Establishment—					
Permanent					
Temporary					
Contingencies	20	5	10		
House ent					
Total 4					

5 Maintenance of public gardens and buildings—										
Establishment			396	396			396	618		
Purchase of plant seed etc										
Cart hire										
Miscellaneous										
Total 5										
6 Markets and Slaughterhouses—										
Market establishment			198	198			198	180		
Slaughterhouse establishment										
Miscellaneous										
Total 6										
7 Cattle pounds—										
(a) Establishment			300	306			306	283		
(b) Commission										
(c) Feeding charges			300	300			300	315		
Rewards to impounders							30			
Total 7										
8 Public Conveyances—										
Lorry Drivers										
Establishment								296		
Municipal lorry (Two carts have been sanctioned by the Council its both the lorry for gang work at Rs 30/ p.m.) Contingencies			720	720			549	549		
Drivers Salaries										
Printing numbers of carriages										
Total 8			2987					6654		

29878

C Statemen showing detail of estimates of expenditure for the year 193 —193

Items of Expend ture	Fsti nate for the ensu ing year 193 —193	Revise l estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between colun ns 2 and 3
1	23875	3	4	5	6
9 Water supply and maintenance cl arges	26242 10,000	12 000		4750	
Maintei ance of vatei works and supply of water	11,195		37200		
Watcl e s or Guaids—					
Per nanent					
Temporary					
Miscell neous					
Total 9			37200	4750	
10 Fairs a l Festiv ils	120	1120	120	1964	
Mail et Sho vs					
Decoration charges					
Other items					
Total 10					
11 Sewa e farms					
12 Avenues—					
Miscellaneous—	100	100	100		
Burial ground watchmen					
Watcl maker s allowance					
Music charg s Radio allowances	180	120	120	54	
Otl er items					
Total 13			65277	34983	
T 11	77715	41466			


I Public Instruction
1 Municipal Schools
(a) Establishment
Permanent
school
school
school
Temporary
school
Total (a)
(b) Other charges—
Rent
Contingencies
Printing charges
Prize books
Purchase of books maps Kindergarten
apparatus etc
Miscellaneous
Total (b)
Total 1
Contributions and grants to
(a) Private Schools and Colleges—
(Here enter names of Schools with
monthly grants)
19
2018

C Statement showing details of estimates of expenditure for the year 193 —193 —*contd*

Items of Expenditure	Estimate for the ensuing year 193 —193	Revised estimate for the current year 193 —193	Sanctioned estimate for the current year 193 —193	Accounts of past year 193 —193 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*b*) Provincial Funds				2018	
(*c*) Village School Funds					
Total 2					
3 Other charges					
Establishment					
Total F					
G Contributions and Grants in aid (private)					
1 Reading Rooms and Libraries	660	660	660	590	
Srinivasa Mandiram Bangalore					
Mahila Sangha Free Library Chikmagalur	30	120	120	98	30
2 Other items (to be specified)					
Moiety of income payable to Sringeri Mutt					
Total G	710	780		688	
H Miscellaneous					
1 Interest on loans	1760	6497	6497		
2 Actual cost of work done for private individual					
3 Law charges	1000	1200	800	948	
4 Charitable institutions					
(*a*) Home for incurable paupers—					
Local Secret Association Establishment	25	25	25		
Feeding charges					
Total (*a*)					

(b) Langarkhanas—Baby Show												
H H's Birthday												
Money doles												
Clothing charges												
Total (b)												
(c) Chattrams												
Repairs and purchase of Vessels			372	375			372	359				
Establishment			50	50			50	19				
Refund of Site Value			100	100			100					
Feeding charges												
Contribution to Red Cross Society Total (c)			25	25			25	25				
(d) Others (to be specified) Conferences			50	50			50					
Vyamasala												
Total 4		782	60	60			60	60				
War Relief Fund												
5 Other items (to be specified)								500				
Expenditure of previous years adjusted in the current year							8179	1982				
Total H			13542	8532								
1 Public Debt—~~Loan Relief Fund~~												
1 Loans			22188	6344			20594	3875				
2 Deposits			3000	3000			3000	3013				
3 Advances								4426				
4 Other items (to be specified)—												
New extension charges (Bangalore City)		7	~~22188~~				~~23594~~	~~11314~~				
Stock debits												
Total 1 Public Debt		22188		9344			23594	11314				
Total Expenditure			1,95,878	1,17,058			1,72,812	107828				

21

President,
MUNICIPAL COUNCIL
SULLIA

21/5

D Statement showing the estimate of demand collection and balance under Municipal rates and taxes

Detail	Opening balance of demand	Taxes on buildings and lands	Taxes on profession trades	Tax on animals	Water tax	Light tax	Special tax	Sanitary	Omitted	Cattle tax	Other taxes to be collected	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I Estimate for the year 1942-1943													
1 Opening balance of		13400		1742		7840	3950		2845				29777
2 New demand	27000	15300	3200	1800	20000	7650	3825		3250				
3 Total	27000	28700	3200	3542	20000	15490	7775		6095				
4 Remission													
5 Collection	27000	15700	3200	1800	20000	7650	3825		3250				
6 Closing balances		13400		1742		7840	3950		2845				
7 Opening balance		13400		1742		7840	3950		2845				
8 New demand	26000	15000	3000	1800	20000	7500	3750		3000				
II Revised estimate for the year 1941-1942	26000	28400	3000		20000	15340	7705		5845				
10 Remission													
11 Collection	26000	15000	3000	1800	20000	7500	3750		3000				
12 Closing balance		13400		1742		7840	3950		2845				

22

III Santioned estimate for the year 1941-1942	13 Opening balance		11375	-	-	-	5108	2806	-	2404
	14 New demand	26000	15000	3000	1800	20000	7500	3750	-	3000
	15 Total	26000	26375	3000	1800	20000	12608	6556	-	5404
	16 Remissions									
	17 Collections	26000	15000	3000	1800	20000	7500	3750	-	3000
	18 Closing balance of arrears	-	11375	-	-	-	5108	3806	-	2404
IV Actuals for the past year 1940-1941	19 Opening balance of arrears	-	11375	-	1303	-	5108	2806	-	2404
	20 New demand	26000	16500	2000	2,000	16,000	8,250	4,125	-	3,000
	21 Total	26000	27875	2000	3303	16000	13358	6931	-	5404
	22 Remissions	-	-	-	-	-	-	-	-	-
	23 Collections	24294 26000	16475	3160	1561	16542	5518	2978	-	2559
	24 Closing balance of arrears	-	13400	-	1742	-	7840	3753	-	2845

Y Pradesh -
MUNICIPAL COUNCIL
SHIMOGA

E Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 193 —193

and that for 193 —193

Head of account	Designation	For the year				Authority for variation
		193 —193		193 —193		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

Nil

Manager
MUNICIPAL COUNCIL
SHIMOGA

Statement showing the Public Work s to be carried out during the year 193 —193

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 193 —193		Remarks
			Actual to the end of the previous year 193 —193	Probable during the current year 193 —193	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
	I Repairs						
Public Works executed by the Public Works Department	1 Lowering Ishwaryapuram Road	750	Original works Continued				
	2 Old Market Road	1200					
	3 Sangaricon Road	900	(3) Construction of Metlon Walls (paying arrears)				4,000
	4 Clerk pet III — X Road	[illegible]					
	5 Durga Gudi Lane Road	600	(4) Public Urinals & Latrines				2,000
	6 Sandakkolla Cooly Road	600					
	7 Sewerline X Road	325	(5) Construction of New				
Public Works executed by the Civil Department	8 Minor Road repairs in Bazaar, Coloreemakers, Indian Primary Girls School road, Durga Swamy Paly, Kumbarakeri X Road, Rolemakeri Mandi Road, Perumal Kovil Road, Sagadatti	3500		Bandar Mattam Building Company (paying arrears)			1,000
			(6) Stone fencing work to the river bank near Swamy paly				500
	9 Repairs to Odor Head Kattle	250					
	10 Ordinary repairs to Municipal Buildings	1500	(7) Construction of Bathroom Conducting (paying arrears)				1,000
	11 Sewerline Main Road	1,000					
	12 Karuppasakeri including Covering in front of Laxmanarayan Rao's Rice Mills	1,000	(8) Formation of a circle near on the Southern side of Durga Bridge near old T.B				1,200
		12,200					
	II Original works						
	1) Housing facilities to Municipal Sweepers and Scavengers	5,000	9 Draining of C.B Street				5,300
	2) Construction of Drains	10000					30 000

By Chairman
TOWN MUNICIPAL COUNCIL
SIRSI

25

G Statement showing details of charges under Medical relief for the year 193 —193

Details	Name and locality of Medical Institution																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
I Annual contribution to the Municipal Dispensary Shimoga				Rs	1311	—	0	— 0																
II Female dispensary Shimoga					300	—	0	— 0																
III Bhupalam Shubhadramma's Maternity Hospital					1368	—	0	— 0																
IV Ayurvedic and Unani Dispensary					1200	—	0	— 0																
V Veterinary Hospital					162	—	0	— 0																

TOWN MUNICIPAL COUNCIL SHIMOGA

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(TO BE SUBMITTED ONCE IN FIVE YEARS)

H Statement showing the details of establishments for the year 193 —193

Head of Account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks as to authority for the scale of establishment entertained
1	2	3	4	5	6	7
Office Establishment						
1	Head Clerk	1	40 x 50	40+2½		
2	3 Clerks	3	25 / 40+2 each	111	2 808	
3	3 clerks	2	25+2 each	54		
4	Allowance to typist	1	5	5		
5	peons	2	11 each	22		
Octroi payment						
	Manegar	1	25+2	27		
	Pargasty Kolkars	1	15+5+2	22	24 60	
	Kolkars	13	13 x 12	156		
Do Temporary	Octroi and Toll Inspector	1	30+5+2	37		
	Railway Manegar	1	20+2	22		
	Kolkars	5	5 x 12	60	3,612	
	Mutsaddies	10	10x15+20	170		
	Kolkars	2	2 x 12 for six months only	24		

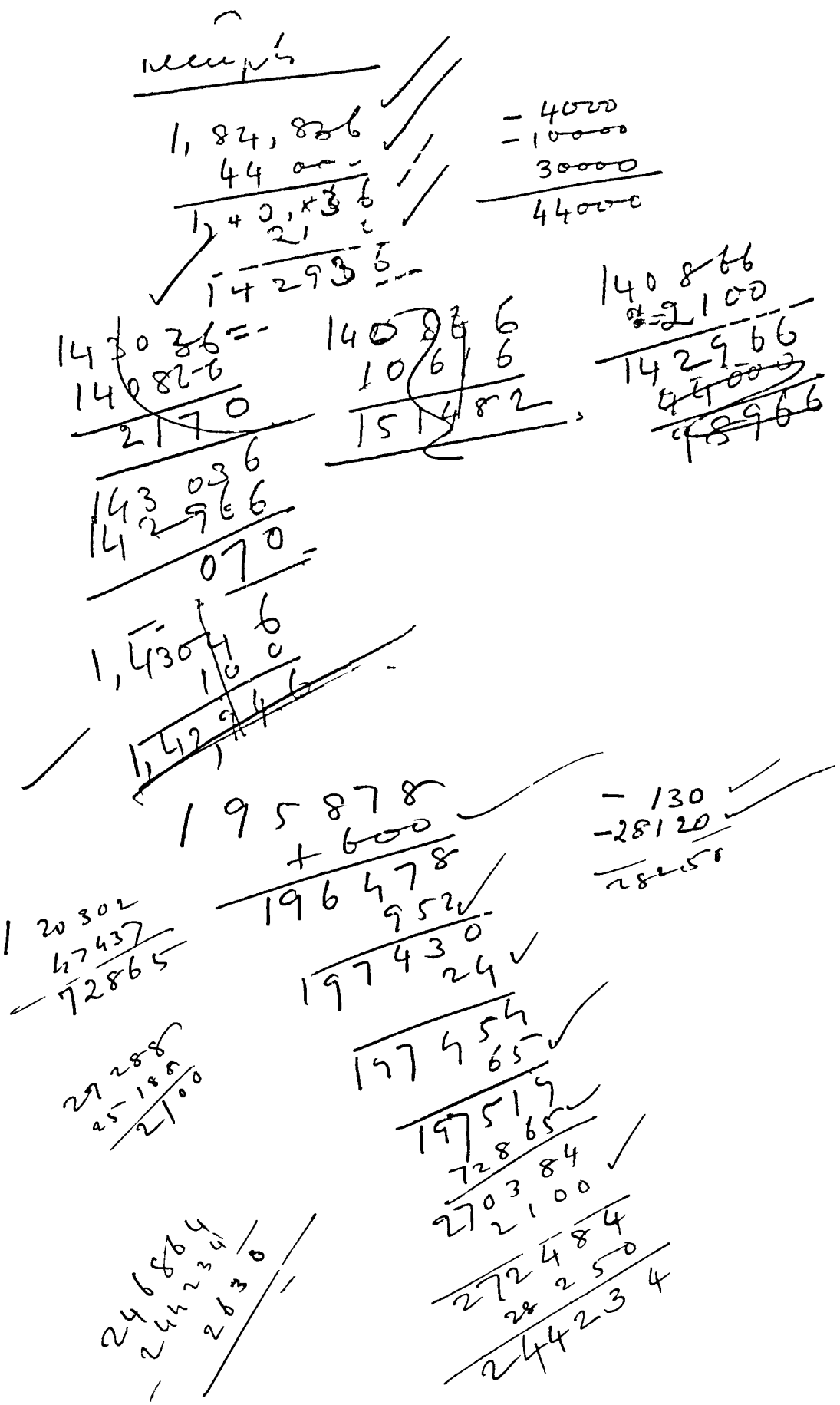
(To be submitted once in five years)

H Statement showing the details of establishments for the year 193 —193 —(*concld*)

ead of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks *i e* authority for the scale of establishment entertained
1	2	3	4	5	6	7
Pinatharfa Establishment	Revenue Inspector	1	40+5+3	48		
	Bill Collectors	4	20-1 25 +5+2 each	116+10		
	V T c and P T c	1	15+5+2	22	2 484	
	Peons	1	11	11		
	3 peons	3	10 each	30	360	
Public Works	1 overseer	1	35 + 15 C A	50		
	mastry	1	35 + 5 H R	40		
	Assistant Mastry	1	13	13	2800	
	Gang Coolies	10	15 X 12	120		
Public Health	Vaccinator	1	30+5+2 S A	444	444	
	Sanitary Inspector	1	55-4 87+5	92	1124	
	Asst Sanitary Inspector	1	25 + 35+5+2	42	504	
	Sanitary Inspectors Gang Coolies	73	12, 11, 13 etc each	872	10,464	
	Asst Sanitary Inspectors Gang	8	8 X 10	80	960	

Sanitary Inspector 21 S 42

28



G R S App F VI—G 2)

SUBJECT

Diary No of letter replied to 443/L

General and Revenue Secretariat

( )

the *193*

Date of issue 15/8/42 193

Signed by

May this be —

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part

(iv) translated

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 40 — 42

Serial No 6

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No M 3 Revd 54/ 41-42 dated 17th July 1942, from the Dy Comm^r, Shimoga Dt, forwarding, with his remarks, the budget estimates of the Shimoga Town Municipal Council for the year 1942 43

Order thereon —No L 2008-9

Recorded with the following observations

The Municipal Council has an investment of Rs 1610/ in the Govt Savings Bank

The Municipal Council anticipates an income of Rs 1,84,836/= during the year 1942-43, the principal [illegible]

which are as under :-

		Rs
A	1 octroi	27000
	2 Taxes on buildings & lands	15,300
	3 Taxes on vehicles & animals	3,200
	4 Taxes on Professions & Trades	1,800
	5 Tolls & ferries	20,000
	6 water tax	7650
	7 Lighting tax	3,825
	9 (a) Shop tax	3,250
B	1 Pounds	950
C	1 Rents of buildings & lands	1500
	2 Sale proceeds of lands etc	40,000
	6 Fees & Revenue from markets & Slaughter Houses	6,800
	7 Fees & Revenue from water service	16,200
	9 License fees - Tobacco etc	470
	do Hotels	1,000
D	Grants & contributions	30,000
E	Miscellaneous	1751
F	Public Debt	3,000

The receipts side of the Budget is approved with the following modifications -

Budget head	Proposed by the Mun Cl Rs	Approved by Govt Rs	Remarks List of Enclosure
A 5 Tolls & ferries	20,000	16,000	Based on the actuals for 1941-42
C 2 Sale proceeds of lands	40,000	30,000	As recommended by the Dy Comm^r
D Grants & contributions	30,000	Deleted	Pending distribution of Town Impt Grants by Govt
F Public Debt	3,000	5,100	As recommended by the Dy Comm^r

Copied by

The Mun Cl has provided for an expenditure of Rs- 1,98,878- during the year 1942-43 The following modifications are made for the reasons noted against each -

Examined by

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

Budget Head ~~(Continuation sheet/draft form)~~	Provided by the Mill Cl	Passed by Govt	Remarks
	Rs	Rs	
A(2)(a) Salary of Esh	Rs 1860	2460	In view of the proposal to the payment of Conveyance allowance of Rs 50/ pm to the Resident of the municipality
A(2)(c) Contingencies	250	120	As per sanctioned scale of expenditure
D Public works	52,120	24,000	As recommended by the Dy Commr
E (2)(c) Hire of carts	5,600	6,552	Based on the actual expenditure
E (2)(c) Repair of roads and carts & purchase of brooms	100	124	To pay the arrears ~~of allowance~~ due for 1941-42
E (3)(e) contribution towards medical inspection of school children	2-	90	As per standing orders the Contribution payable by Town Municipality is Rs 90/-
E ~~(3)(b)(a)~~ (a) Water supply	47437	1,20,302	Total amount due upto end of 1942-43 being Rs 1,20,302 including arrears of instalments due
E ~~(12) Miscellaneous~~ Rado allowance			
I Public Debt	25,188	27,288	As a sum of Rs 2100/- has been shown on the receipt side under I(4) Public Debt education cess

With the above modifications, the abstract figures of the budget will be as under -

Opening Balance		Rs	Rs 10,616
Receipts	normal	10 7,796	
	Special	35140	
			1,42,936
		Rs	Total 1,53,552
Expenditure	normal	1,07,884	
	Special	139 350	
			2,47,234
Closing Balance			93,682

WD 0J697—GPB—30 000—2 2 40

figures,

According to the above the normal expenditure would be a little above the normal income and the closing balance would be a minus figure amounting to Rs 93682/-

Sanction of competent authority should be obtained before releasing enhanced & fresh grants made in the budget under several heads of expenditure

The contributions due to the several depts of Govt should also be paid promptly

The arrears of water supply charges have not been paid from the year 1939-40 and the total amount due upto end of 1942-43 would be Rs 1,20,302/- The mcl should take immediate steps to adjust this from sum during current year according to standing orders in force in the matter. Steps should be immediately adopted only to collect the current monthly demands towards the maintenance charges the arrears of which are reported to affect to some extent the efficient working of the water supply system.

The financial position of the Municipality is growing worse year after year It is very necessary that savings in expenditure should be effected by retrenching expenditure under the ordinary items of expenditure and by strict observance of economy

The arrears of Octroi & other taxes amount to Rs 29,777/- & this is very heavy The mcl should take effective steps to collect the heavy outstandings and explore new avenues to improve the financial position of the Municipality

WS 6-

Sd/- Govt Law Dept

→ Dy Inspr Commr Municipalities for

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

Letter No.M.3 Per.A 54/41-42 dated 17th July 1942 from the Deputy Commissioner, Shimoga District, forwarding, with his remarks, the budget estimates of the Shimoga Town Municipal Council for the year 1942-43.

Order No. L 2008-9/Mnl 40-42-6

Dated, Bangalore, the 5th August 1942.

Recorded with the following observations:-

The municipal council has an investment of Rs.1610/- in the Government Savings Bank.

The municipal council anticipates an income of Rs.1,84,836/- during the year 1942-43, the principal heads of which are as under:-

		Rs.
A1	Octroi	27,000
2.	Taxes on buildings and lands	15,300
3	Taxes on vehicles and animals	3,200
4	Taxes on Professions and Trades	1,800
5	Tolls and Ferries	20,000
6.	Water tax	7,650
7	Lighting tax	3,825
9 (a)	Shop tax	3,250
B1	Pounds	950
C1	Rents of buildings and lands	1,500
2.	Sale proceeds of lands etc	40,000
6	Fees and Revenue from markets and Slaughter Houses	6,800
7	Fees and Revenue from water service	16,200
9.	License fees - Tobacco etc.	470
	do Hotels	1,000
D	Grants and Contributions	30,000
E.	Miscellaneous	1,751
F.	Public Debt	3,000

The receipts side of the Budget is approved with the following modifications:-

Budget head.	Proposed by the Municipal Council	Approved by Government	Remarks
A5. Tolls and Ferries	20,000	16,000	Based on the actuals for 1941-42.

C.2.	Sale proceeds of lands	40,000	38,000	As recommended by the Deputy Commissioner
D.	Grants and Contributions	30,000	Deleted	Pending distribution of Town Improvement grants by Government.
F	Public Debt	3,000	5,100	As recommended by the Deputy Commissioner

The municipal council has provided for an expenditure of Rs 1,38,[illegible]/- during the year 1942-43 the following modifications are made in the figures voted by the municipality -

Budget head	Provided by the Municipal Council	Sanctioned by Government	Remarks
A(2) Salary of Establishment.	Rs 1800	Rs 2460	In view of the proposal to the payment of conveyance allowance of Rs 50/- per mensem to the President of the municipality
(2)(c) Contingencies.	" [illegible]	" 1[illegible]	As per sanctioned scale of expenditure
D Public Works	" 32120	"24,000	As recommended by the Deputy Commissioner
E.(2)(c) Hire of Carts	" 5000	6,552	Based on the actual expenditure
E(2)(c) Repair of night soil carts and purchase of brooms	" 100	124	To pay the arrears due for 1941-42.
E.(3)(c) Contribution towards medical inspection of school children.	" 73	90	As per standing orders the contribution payable by Town Municipalities is 90/-
E.(9) Water Supply	47437	1,20,302	Total amount due up-to end of 1942-43 being Rs 1,20,302 including arrears of instalment due
I. Public Debt	25183	27,288	A sum of Rs 100/- has been shown on the receipt side under I(4) Public Debt Education Cess.

with the above modifications, the abstract figures of the budget will be as under:-

Opening Balance Rs.			Rs.10,616
Receipts	Normal 1,07,795 Special 35,140		1,42,936
		Total	1,53,552
Expenditure	Normal 1,07,834 Special 1,39,300		2,47,234
	Closing Balance ..		93,682

According to the above figures the normal expenditure budget would be a little above the normal income and the closing balance would be a minus figure, amounting to Rs.93,682.

Sanction of competent authority should be obtained before utilising enhanced and free grants made in the budget under several heads of expenditure.

The contributions due to the several Departments of Government should also be paid promptly.

The arrears of water supply charges have not been paid from the year 1939-40 and the total amount due up to end of 1942-43 would be Rs.1,00,000/-. The municipal council should find out ways and means to adjust this sum during the current year according to standing orders 1/12 of the amount should be invariably adjusted every month towards the maintenance charges. The Comptroller is requested to effect the same every month during the current year.

The financial position of the municipality is growing worse year after year It is very necessary that savings should be effected by restricting expenditure under discretionary items and by strict observance of economy.

The arrears of Konalarfa and other taxes amount to Rs.29,777/- and this is very heavy. The municipal council should take effective steps to collect the heavy outstandings and explore new avenues to improve the financial position of the municipality.

for Secretary to Government,
Law Department.

To

The Deputy Commissioner, Shimoga District.
Comptroller to Government of Mysore.